Ducere
WEALTH

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California to Nevada
Residency Transition Checklist

For informational purposes only. Consult a qualified tax attorney before acting.

IMPORTANT: Retaining the CA home significantly increases audit risk. The FTB will scrutinize day counts, property size/value, and all lifestyle connections.

MUST-DO — CRITICAL STEPS

HOUSING & CA PROPERTY

- ☐ Establish NV home as primary residence (buy or lease)
- ☐ Do NOT claim CA Homeowner's Property Tax Exemption
- ☐ CA home must NOT be used as mailing address
- ☐ NV home should be larger/higher value than CA home

LEGAL IDENTITY (Within 30–60 Days)

- ☐ Obtain Nevada driver's license — surrender CA license
- ☐ Register all vehicles, RVs, boats, motorcycles in NV
- ☐ Register to vote in NV (de-register in CA)
- ☐ Transfer professional licenses to NV where applicable

FINANCIAL ACCOUNTS

- ☐ Open NV bank accounts; re-address or close CA accounts
- ☐ Update address on all credit cards & brokerage accounts
- ☐ File IRS Form 8822 — update address with federal govt
- ☐ All financial statements must mail to NV address
- ☐ Credit card/purchase activity should originate from NV

TAX FILINGS

- ☐ File CA part-year resident return for year of move
- ☐ Document exact move date clearly on all returns
- ☐ Begin filing federal returns using NV address
- ☐ Caution: large income post-move date elevates audit risk
- ☐ Retain all records 7–10 yrs (FTB can audit up to 8 yrs)

DOCUMENTATION TO RETAIN (7–10 Years)

- ☐ Moving company bill of lading & invoice
- ☐ NV lease or purchase agreement
- ☐ NV utility bills, bank statements, pay stubs
- ☐ Daily location log/calendar (keep ongoing — critical)
- ☐ Phone records showing calls originating from NV
- ☐ Flight/travel records showing NV as home base

NICE-TO-HAVE — STRONGLY RECOMMENDED

HEALTHCARE & PROFESSIONAL SERVICES

- ☐ Find NV primary care physician, dentist & specialists
- ☐ Find NV-based attorney and accountant
- ☐ Find NV investment advisor and insurance agent
- ☐ Avoid visiting former CA providers unless urgent

SOCIAL & COMMUNITY TIES

- ☐ Join NV church, gym, country club, or civic org
- ☐ Reduce CA social club and community participation
- ☐ Sell CA golf/country club memberships (retain proof)
- ☐ Correspond with CA contacts by mail/phone not in person

BUSINESS TIES

- ☐ Re-domicile business entity to NV (if self-employed)
- ☐ Shift business ops, meetings & filings to NV
- ☐ Avoid spreading business ties across both states
- ☐ Use certified mail for CA business correspondence

DIGITAL, MAIL & SOCIAL FOOTPRINT

- ☐ Update LinkedIn, Facebook profiles to reflect NV
- ☐ Update Amazon & online subscriptions to NV address
- ☐ Forward all mail to NV — cancel any CA P.O. Box
- ☐ Do not have packages shipped to CA address

FTB AUDIT RISK FACTORS (BRAGG TEST — 19 FACTORS)

- ☐ **Days in CA vs. NV:** Spend <183 days/yr in CA — document every day
- ☐ **CA home retained:** FTB compares size, value & usage vs. NV home
- ☐ **High income / event:** Business sale, stock options = heightened scrutiny
- ☐ **CA property tax exemption:** Claiming this = automatic CA residency flag
- ☐ **Voter registration:** Still registered in CA = strong residency indicator
- ☐ **Lifestyle connections:** Church, clubs, doctors, gym — all FTB review points

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